

COMMONWEALTH EDISON COMPANY
SUMMARY OF ADJUSTMENTS TO RATE BASE
(\$000)

	<u>Provision for Bad Debt</u>	<u>Reserve for Employee Litigation</u>	<u>Supp Employee Retirement Plan</u>	<u>Accrued Vacation</u>	<u>Accrued Incentive</u>	<u>Initial Payments Contracts</u>	<u>2011 Plant Adds</u>	<u>Totals</u>
Plant in Service								-
Accumulated Depreciation & Amortization	-	-	-	-	-	-	-	-
Net Plant in Service	-	-	-	-	-	-	-	-
CWIP								-
Property Held for Future Use								-
CWC								-
ADIT	(19,440)	-	-	1,678	(8,908)		(265,681)	(292,350)
Materials and Supplies Inventories								-
Regulatory Assets								-
Deferred Debits								-
Operating Reserves				(43,341)	(10,562)			(53,903)
Asset Retirement Obligation								-
Deferred Credits						-		-
Other Deferred Charges								-
Customer Deposits								-
Customer Advances	-	-	-	-	-	-	-	-
Total	<u>(19,440)</u>	<u>-</u>	<u>-</u>	<u>(41,663)</u>	<u>(19,470)</u>	<u>-</u>	<u>(265,681)</u>	<u>(346,253)</u>

COMMONWEALTH EDISON COMPANY
ADIT, CASH WORKING CAPITAL
(\$000)

	(1)	(2)	(3) Supp
	Provision for <u>Bad Debt</u>	Accrued 401(k) <u>Match</u>	Employee Retirement <u>Plan</u>
Adjustment to ADIT	<u>(19,440)</u>	<u>(2,718)</u>	<u>-</u>
Effect on Pension Funding Costs	6.37%		\$ <u>-</u>

Sources:

(1)	ComEd Ex. 13.02, WP 4 Revised	29,848	
	Allocation to Distribution	<u>34.87%</u>	Schedule FR A-2
	ADIT Allocated to Distribution	10,408	
	Company Allocation	<u>29,848</u>	
	Adjustment to Company Position	<u>(19,440)</u>	
(2)	Cost of Variable 401(k) Match	5,209	AG 9.05
	Jurisdictional Cost	4,647	Schedule FR A-2
	Cost per Day	12.73	
	Lead Days	(228.50)	ComEd Ex. 16.6
	Lead Days Reflected by ComEd	<u>(15.05)</u>	ComEd Ex. 16.6
	Adjustment to Lead Days	(213.45)	
	Adjustment to Cash Working Capital	<u>(2,718)</u>	

Effect of adjustment is incorporated into cash working capital requirement.

- (3) Issue resolved in Company rebuttal

Schedule DJE -1.2R

COMMONWEALTH EDISON COMPANY
OPERATING RESERVES
(\$000)

			<u>Accrued Vacation</u>	<u>Accrued Incentive</u>
Average Balance	(1)		(49,500)	(32,183)
Jurisdictional Allocator	(2)		<u>89.22%</u>	<u>89.22%</u>
Jurisdictional Balance			(44,164)	(28,714)
Accounted for in Cash Working Capital	(3)		<u>(823)</u>	<u>(18,152)</u>
Adjustment to Operating Reserves			<u>(43,341)</u>	<u>(10,562)</u>
Related ADIT	(4)	39.745%	17,553	11,412
ADIT per ComEd	(5)		<u>15,875</u>	<u>20,320</u>
Adjustment to ADIT			<u>1,678</u>	<u>(8,908)</u>

Sources:

- (1) Schedule DJE -1.2
- (2) Schedule FR A-2
- (3) ComEd Ex. 16.6
- (4) Jurisdictional Balance * Tax Rate
- (5) ComEd Ex. 13.02, WP 4 Revised

COMMONWEALTH EDISON COMPANY
DEFERRED LIABILITIES
(\$000)

Initial Payments - Contracts	(1)	-
Net Plant Allocator	(2)	<u>78.42%</u>
Adjustment to Deferred Credits		<u>-</u>

Sources

- (1) Issue resolved in Company rebuttal
- (2) Schedule FR A-2

COMMONWEALTH EDISON COMPANY
PROJECTED PLANT ADDITIONS - ADIT
(\$000)

2011 Projected Plant Additions, Tax Depreciation	(1)	684,431
Book Depreciation	(2)	<u>15,967</u>
Excess of Tax over Book Depreciation		668,464
Combined Tax Rate		<u>39.745%</u>
Adjustment to ADIT		<u>(265,681)</u>

Source:

- (1) Schedule FR B-1, Line 50 + Line 52
- (2) Schedule FR C-2

